



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

September 9, 2003

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MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER  
Cincinnati, OH  
Attn: Technical Unit

FROM: Office of Division Counsel/Associate Chief Counsel  
(Tax Exempt and Government Entities)

SUBJECT: CC:TEGE:EOEG:ET1 - GENIN-135291-03  
Railroad Retirement Act Tax Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that [redacted] ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective December 31, 2002, and that [redacted] became an employer under the Acts effective January 1, 2003. The RRB also concluded that [redacted] became the successor employer of [redacted]

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that [redacted] ceased to be an employer under the Railroad Retirement Tax Act effective December 31, 2002, and that [redacted] became an employer under the Act effective January 1, 2003. We also conclude that [redacted] became the successor employer of [redacted]. Please take the appropriate action regarding these businesses.

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Will E. McLeod

CC: